From: <u>Magovern, Andrea Ottomanelli</u>

To: Robert Rhatigan; Fields, Brent J.; Parachkevov, Asen; Hahn, Jaea F.

Cc: <u>Greg Collett</u>; <u>John H. Lively</u>; <u>J. Stephen King Jr.</u>

Subject: RE: ETF Opportunities Trust - REX-Osprey(TM) SOL + Staking ETF & REX-Osprey(TM) ETH +Staking ETF

Date: Friday, June 27, 2025 2:29:00 PM

Attachments: <u>image001.png</u>

image002.png

Hi Bobby. The staff has no further comments at this time. Thanks.

Andrea Ottomanelli Magovern

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From: Robert Rhatigan < robert.rhatigan@practus.com>

Sent: Friday, June 27, 2025 1:53 PM

To: Magovern, Andrea Ottomanelli <MagovernA@SEC.GOV>; Parachkevov, Asen

<parachkevova@SEC.GOV>; Hahn, Jaea F. <HahnJa@SEC.GOV>

Cc: Greg Collett <gcollett@rexfin.com>; John H. Lively <john.lively@practus.com>; J. Stephen King Jr.

<stephen.king@practus.com>

Subject: ETF Opportunities Trust - REX-Osprey(TM) SOL + Staking ETF & REX-Osprey(TM) ETH

+Staking ETF

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Hi Andrea:

Can you please confirm whether all of the Staff's comments on the latest 485(b) filing for the REX-Osprey^(TM) SOL + Staking ETF and REX-Osprey^(TM) ETH + Staking ETF, each series of ETF Opportunities Trust, have been resolved, or if there are any further comments that need to be addressed?

Regards,

Bobby

Robert (Bobby) Rhatigan
Partner

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